Approved For Release 2003/04/29 : CIA-RDP84-00780R000400010006-3

Accounting

Director of Logistics 1C-50 Qrts Bye

2. Before putting this into process for coordination, and before askinj Colonel White to approve the policy, I would like to have some better in . dication of the equities: involved and some assurance that the formula proposed will satisfy the majority of cases. The formula proposed by the Thief of Support, NE, seems reasenable and equitable for the particula: case illustrated in the two memora :dums attached; but before we procass a regulation to take care of one particular type of case, I think we should be reasonably sure that the same formula can be applied in other countries and that it is limited to automebiles. One way to do this, of course, is to test the formula by applying it to several known cases.

Could you do a reasonable analys is for me by 24 April?

RHW

STAT

SA-DD/S:RHW:nft (8 Apr 64) Distribution:

Orig - D/LOG w/orig DD/S 64-2044, cpy DD/S 64-1835 w/att

DD/S Subject w/8cc DD/S 64-2044

1 - DD/S Chrono

DD/S 64-2044 - Memo to DD/S fr SSA/DDS dtd 7 Apr 64, subj: "Recommended

Change in [

DD/S 64-1835 - Memo to DD/S fr C/NE Support Staff dtd (undated), subj: "I Approved For Release 2903(04/29:: 618-RDP84-90780 R8004000 10006-3

Att - Memo to SSA/DDS fr C/NE Sup Staff dtd 25 Feb 64 subj "Customs Duties Suo"

Next 1 Page(s) In Document Exempt

STORET

DOS 66-18

PILE Accounting

MEMORANDUM FOR: Deputy Director for Support

VIAL

Special Support Assistant, Beputy Birector for Support

SUBJECT:

Reinburgement to GIE of Oustone Poe Paid on POV-

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25X1 REFERENCE:

B. 3 Pebruary 1964

- 1. This memorandum contains a recommendation for your consideration and approval in paragraph 5.
- 2. Reference A. states, in full: "If an employee while abreed sells an item for which the duty has been reinbursed, he shall refund the amount reinbursed, or the duty payable at the time of male, whichever is the lesser. If the duty payable at the time of sale cannot be determined, the amount to be refunded shall be proportionate to the assessed value at the time of sale as the amount reinbursed was to the assessed value at the time of entry."

as written, is impossible to apply when the host government's customs rules de not recognise the depreciation factor. No prepertionate amount can be figured when both "assessed values"—at time of entry and at time of sale—are constant. Such is the situation at hand. Nr. brought his POV to in the fall of 1961. The Station paid customs fees of \$623.11 based on the customs valuation of \$3,200. Nr. sold the vehicle, a 1961 Ford, in January, 1964, prior to his departure for Neadquarters PCS. The valuation of the vehicle at the time of sale was the same as it had been at the time of entry. Accordingly, full refund of customs would be required by literal application of the regulation, permitting the individual to realize \$643.55 net from the sales price of \$1,266.66.

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4. NE Division recommends that you consider the following approach:

- Substitute sales price for 'assessed value at time of sale."
- Set up the proportion accordingly. Thus,

Customs Paid at Entry (\$623,11) - Amount of Refund (X)
Assessed Value at Entry (\$3,200) Sales Price (\$1,266.66)

Per above computation, the amount of refund figures to be \$245.65, leaving net proceeds of sale of \$1,020.01.

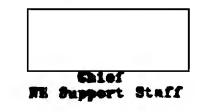
5. Your approval is requested for the following actions:

the regulation does not "fit" the case.

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b. Establish amount of customs refund. at \$246.65.

c. Charge to expense the num of \$376.45, which represents the difference between customs paid by CIA (\$623.11) and item b. above (\$245.65).



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CONCUR:

The recommendation contained in paragraph 5 is approved.

Special Support Assistant, Reputy Director for Support Deputy Director for Support

Date 26 Mills 1964

Date 27MAR 1964

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